TENNESSEE DEPARTMENT OF REVENUE



				SPOSAL FEE RETURN		GRICU 776		
	For Period		Due Date		SSN	FEIN		
	Ending				ACCOUNT	NO.		
This return must be filed and the p paid on or before the 25th day of th following the quarterly period. THE I MUST BE FILED TIMELY EVEN T NO TAX IS DUE. Make your check payable to the Te Department of Revenue for the shown on Line 6 and mail to: Tennessee Department of Re Andrew Jackson State Office 500 Deaderick Street Nashville, TN 37242						the month RETURN THOUGH ennessee e amount evenue		
REMINDERS 1) Read instructions on reverse side before preparing this worksheet. 2) Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion. 3) Be sure to sign and date your return in the signature box on the back of the form.								
		WORKSHEET FOR	COMPU	TING TAX		ROUND TO NEARES	T DOLLAR	
1. TIRE FEE (1. TIRE FEE (Number of tires subject to fee multiplied by \$1.00 Tire Fee)						00	
2. VENDOR'S	2. VENDOR'S COMPENSATION (10% of Line 1 for timely filing)						00	
3. ENTER CREDIT AMOUNT (if applicable)							00	
4. PENALTY (If filed late, see instructions on reverse side)						00		
5. INTEREST	5. INTEREST (If filed late, see instructions on reverse side; current interest rate per annum is)						00	
6. TOTAL AM	6. TOTAL AMOUNT REMITTED (If filed late, add lines 1, 4, and 5 and subtract Line 3 if applicable. If filed timely,						00	

4. PENALTY	(If filed late, see i	instructions on re	everse side)		0	0
5. INTEREST (If filed late, see instructions on reverse side; current interest rate per annum is)						
				d 5 and subtract Line 3 if applicable. If filed timely,	0	0
			Keep Upp∉ ▼Return 0	er Portion For Your Records Copy Below - Detach Here	WRITE NUMBERS LIKE THIS	
TIR		NNESSEE DEPARTME PRE-DISPOSAI	ENT OF REVENUE L FEE RETURN			00
408	For Period Ending		Due Date	1. TIRE FEE		00
	ACCOUNT NO.			2. VENDOR'S COMPENSATION		00
				3. CREDIT AMOUNT		00
				4. PENALTY		00
If an amended return, check box above				5. INTEREST (per annum)		00
				6. TOTAL AMOUNT REMITTED		00

INTERNET (3-01) RV-R0000301

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga (423) 634-6266 Suite 350 State Office Building 540 McCallie Avenue Jackson (731) 423-5747 Room 405 B Lowell Thomas Building

225 Martin Luther King Blvd.

Johnson City (423) 854-5321 204 High Point Drive

(865) 594-6100 Room 606 State Office Building

Knoxville

531 Henley Street

Memphis (901) 213-1400 3150 Appling Road

(615) 253-0600 3rd Floor Andrew Jackson Building 500 Deaderick Street

Nashville

Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS

GENERAL: In accordance with the Solid Waste Management Act of 1991, a pre-disposal fee of \$1.00 per tire is imposed on each person (business) making <u>retail sales</u> of new tires in this state. Sales of new tires for use on motor vehicles used on streets or highways, including automobiles, motorcycles, trucks, trailers, semi-trailers, farm equipment and construction machinery are subject to the fee. Used tires, recaps, retreads, and tires for vehicles which are propelled solely by human muscular power, such as bicycles, are exempt. Also exempt are tires sold "for resale" that are properly supported by a sales tax resale certificate

DUE DATE: Dealers will be required to file a quarterly return and pay the fee on or before the 25th day of the month following the close of the period set out below:

PERIOD
October 1 through December 31
January 25
January 1 through March 31
April 25
April 1 through June 30
July 25
July 1 through September 30
October 25

TAXPAYER/TAX PREPARER'S SIGNATURE: You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return.

FILING: Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242. NOTE: The payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.

AMENDED RETURNS: If this return is an "Amended Return," please indicate "Period Ending" and check the appropriate box on the front of the form.

COMPUTATION OF TAX:

- Line 1: Multiply the number of tires subject to the fee by \$1.00 to determine the TIRE FEE.
- Line 2: Deduct 10% of Line 1, if the return is filed by the appropriate due date (January 25, April 25, July 25, and October 25) to determine VENDOR'S COMPENSATION. No deduction from the fee will be allowed if such report or payment is delinquent.
- Line 3: Enter the amount of any outstanding CREDIT AMOUNT of tire fee previously notified by the department.
- Line 4: If filed late, PENALTY is computed at 5% of the fee (Line 1 minus the credit on Line 3) for each 30-day period that the return is delinquent. Total penalty is not to exceed 25% of the tax due; the minimum penalty is \$15.00 regardless of the amount of tax due or whether there is any tax due.
- Line 5: If filed late, compute INTEREST at the current rate on the tax (Line 1 minus the credit on Line 3, from the due date to the date paid.
- Line 6: Add Lines 1, 4, and 5 or subtract Line 2 from Line 1; subtract credit amount entered on Line 3 to determine net AMOUNT DUE.

Check appropriate box and fill in number below: FEIN or SSN		
	Under penalties of perjury, I declare that I have examined this rep knowledge and belief, it is true, correct, and cor	ort, and to the best of my nplete.
If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces above	Taxpayer's Signature Signature of Preparer other than Taxpayer Tax Preparer's Address	Date Date Phone Number